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REMARKS

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By the present amendment, the applicants have amended the claims to indicate that the refrigerator oil claimed consists as a base oil the recited pentaerythritol ester. In addition, the applicants have deleted alkylglycidyl ether epoxy compounds, aryloxirane compounds, alkyloxirane compounds and alicyclic epoxy compounds from the claims.

The applicants believe that these amendments to the claims are sufficient to give to the claims an effective filing date as of the filing date of the earliest Japanese priority application, i.e., December 28, 1989.

In the Office Action, the Examiner indicated that the recitation that "the number of straight-chain alkyl groups is present in a concentration of not more than 60% of the total number of alkyl groups" was required in the claims in order to claim an effective filing date as early as the filing date of the

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priority applications. The applicants do not agree that such a recitation in the claims is necessary since priority document JP 1-341244 supports a refrigerator oil consisting of a pentaerythritol ester wherein the number of straight-chains alkyl groups is present in a concentration of more than 60% of the total number of alkyl groups. The Examiner's attention is drawn to the verified English translation of JP1-341244 filed December 27, 1994, which discloses at page 21 Comparative Example 5 wherein the refrigerator oil consists of a tetraester of pentaerythritol and n-nonanoic acid. The translation further indicates at page 24, second paragraph, that the ester of Comparative Example 5 has a concentration of 100% of straightchain alkyl groups. In addition, the applicants wish to draw the Examiner's attention to Table 1 in the instant application wherein at page 41 Examples 67 to 69 are shown to have excellent compatibility with HFC-134a (97 wt%) and a high electrical insulating property as well as excellent lubricity. refrigerator oil of Examples 67 to 69 are base oil 30 which at page 32, lines 16-17, is a tetraester of pentaerythritol and nAppl. No. 09/152,593
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nonanoic acid as disc

nonanoic acid as disclosed in JP1-341244 and the parent applications herein.

Thus, in view of the above, it is respectfully submitted that amended claims 1 to 8 herein are entitled to an effective filing date of December 28, 1989, the filing date of JP1-341244, and therefore predate the cited references to Ishida et al, Kamakura et al, EP 448402 and Zehler et al. Based on this, the rejections of the claims on the cited references should be withdrawn and the claims allowed. Such action is respectfully solicited.

Respectfully submitted,
HIROSHI HASEGAWA

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By: J. Orlando, Reg.No. 25,218
Allison C. Collard, Reg.No. 22,532
Edward R. Freedman, Reg.No. 26,048
Attorneys for Applicants

Customer No.: 178

BUCKNAM & ARCHER, P.C. 1077 Northern Boulevard Roslyn, New York 11576 (516) 365-9802

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